

**REMARKS/ARGUMENTS**

Claims 1 - 17 are pending.

Claim 1 was amended to clarify the language, in order to more clearly claim the invention.

Claim 4 was amended to more clearly refer to "accounting subject control units."

Claim 7 was amended to attend to an informality.

Claim 11 was amended to depend from claim 4.

Claim 12 was amended to attend to some informalities. Claim 12 was also amended to more clearly point out that "upper limit" values are determined for at least some of the accounting subject control units, and that "access and data transfer occur for each of said accounting subject control units." No new matter has been added.

**CONCLUSION**

All claims pending in this Application are believed to be in condition for allowance. The issuance of a formal Notice of Allowance at an early date is respectfully requested.

If the Examiner believes a telephone conference would expedite prosecution of this application, please telephone the undersigned at 650-326-2400.

Respectfully submitted,

  
George B. F. Yee  
Reg. No. 37,478

TOWNSEND and TOWNSEND and CREW LLP  
Two Embarcadero Center, Eighth Floor  
San Francisco, California 94111-3834  
Tel: 650-326-2400  
Fax: 415-576-0300  
GBFY  
60134786 v1